

March 4, 2022

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 3606 (Carlson) / S.F. 3393 (Wiklund)

The city of Bloomington has imposed an admissions/amusement tax of 3% since 1970, a lodging tax of 7% since 1970 and a liquor tax of 3% since 1986.

The bill authorizes the city of Bloomington to impose a sales and use tax of 0.5%, if approved by the voters at a general election. The proceeds would be used to finance \$32 million for the construction, improvements, and rehabilitation of the Bloomington Ice Garden, \$70 million for a new Community Health and Wellness Center, \$33 million for an expansion to the Bloomington Center for the Arts Concert Hall, and \$15 million for improvements to the Dwan Golf Course and related infrastructure.

The bill authorizes a bond issuance of up to \$150 million plus bond costs. The tax would terminate at the earlier of 20 years after the tax is first imposed or when the city council determines that sufficient funds have been received to pay for the costs of the project and bonds. The tax may expire earlier if the city so determines by ordinance.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue  
Tax Research Division  
[https://www.revenue.state.mn.us/  
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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